

GEOFFREY M. RICHARDS
 Bankruptcy Trustee
 P.O. Box 579
 Orinda, CA 94563
 (916) 288-8365

UNITED STATES BANKRUPTCY COURT
 EASTERN DISTRICT OF CALIFORNIA
 SACRAMENTO DIVISION

In Re: §
 AK BUILDERS AND COATINGS, INC § Case No. 19-24759
 §
 Debtor §

TRUSTEE'S FINAL REPORT (TFR)

The undersigned trustee hereby makes this Final Report and states as follows:

1. A petition under chapter 11 of the United States Bankruptcy Code was filed on 07/29/2019 . The case was converted to one under Chapter 7 on 07/16/2020 . The undersigned trustee was appointed on 07/16/2020 .
2. The trustee faithfully and properly fulfilled the duties enumerated in 11 U.S.C. §704.
3. All scheduled and known assets of the estate have been reduced to cash, released to the debtor as exempt property pursuant to 11 U.S.C. § 522, or have been or will be abandoned pursuant to 11 U.S.C. § 554. An individual estate property record and report showing the disposition of all property of the estate is attached as **Exhibit A**.
4. The trustee realized gross receipts of \$ 118,379.72

Funds were disbursed in the following amounts:

Payments made under an interim disbursement	0.00
Administrative expenses	28,028.88
Bank service fees	489.42
Other payments to creditors	60,000.00
Non-estate funds paid to 3 rd Parties	0.00
Exemptions paid to the debtor	0.00
Other payments to the debtor	0.00
Leaving a balance on hand of ¹	\$ 29,861.42

¹ The balance of funds on hand in the estate may continue to earn interest until disbursed. The interest earned prior to disbursement will be distributed pro rata to creditors within each priority category. The trustee may receive additional compensation not to exceed the maximum compensation set forth under 11 U.S.C. §326(a) on account of the disbursement of the additional interest.

The remaining funds are available for distribution.

5. Attached as **Exhibit B** is a cash receipts and disbursements record for each estate bank account.

6. The deadline for filing non-governmental claims in this case was 12/01/2020 and the deadline for filing governmental claims was 01/24/2020 . All claims of each class which will receive a distribution have been examined and any objections to the allowance of claims have been resolved. If applicable, a claims analysis, explaining why payment on any claim is not being made, is attached as **Exhibit C**.

7. The Trustee's proposed distribution is attached as **Exhibit D**.

8. Pursuant to 11 U.S.C. § 326(a), the maximum compensation allowable to the trustee is \$ 9,168.99 . To the extent that additional interest is earned before case closing, the maximum compensation may increase.

The trustee has received \$ 0.00 as interim compensation and now requests a sum of \$ 9,168.99 , for a total compensation of \$ 9,168.99 ². In addition, the trustee received reimbursement for reasonable and necessary expenses in the amount of \$ 0.00 , and now requests reimbursement for expenses of \$ 44.04 , for total expenses of \$ 44.04 ².

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Date: 07/26/2021 By: /s/Geoffrey Richards
Trustee

STATEMENT: This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

² If the estate is administratively insolvent, the dollar amounts reflected in this paragraph may be higher than the amounts listed in the Trustee's Proposed Distribution (Exhibit D).

INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT
ASSET CASESPage: 1
Exhibit A

Case No: 19-24759 A Judge: FREDERICK E. CLEMENT

Case Name: AK BUILDERS AND COATINGS, INC

For Period Ending: 07/26/21

Trustee Name: Geoffrey Richards
Date Filed (f) or Converted (c): 07/16/20 (c)
341(a) Meeting Date: 08/25/20
Claims Bar Date: 12/01/20

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Formally Abandoned OA=554(a) Abandon	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
1. FINANCIAL ACCOUNTS JPMorgan Chase Bank, NA - checking #8615. Original value listed \$2,105. Amended to reflect current value (doc 162). Trustee value reflects funds turned over to trustee on 8/8/20.	160,638.00	106,121.29		106,121.29	FA
2. FINANCIAL ACCOUNTS JPMorgan Chase Bank, NA - checking #1316. Original value listed \$2,390. Amended to reflect current value. (doc 162) . Trustee value reflects amount turned over to trustee on 8/8/20 & 8/20/20.	13,842.00	12,258.43		12,258.43	FA
3. SECURITY DEPOSITS Deposit on contract to purchase 100 acre ranch listed on line 75. Debtor obtained EIDL loan from SBA during the chapter 11. That loan granted a security interest in all personal property of the debtor.	6,000.00	0.00		0.00	FA
4. OFFICE EQUIPMENT Desk, table, etc Debtor obtained EIDL loan from SBA during the chapter 11. That loan granted a security interest in all personal property of the debtor.	1,500.00	0.00		0.00	FA
5. MACHINERY AND SUPPLIES Computers, ladders, skaftolding, compressors, tools. Debtor obtained EIDL loan from SBA during the chapter 11. That loan granted a security interest in all personal property of the debtor.	51,500.00	0.00		0.00	FA
6. VEHICLES 2008 F550 Ford. Debtor obtained EIDL loan from SBA during the chapter 11. That loan granted a security interest in all personal property of the debtor.	25,000.00	0.00		0.00	FA
7. VEHICLES Welding Machine. Debtor obtained EIDL loan from SBA during the chapter 11. That loan granted a security interest in all personal property	8,000.00	0.00		0.00	FA

INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT

ASSET CASES

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Exhibit ACase No: 19-24759 A Judge: FREDERICK E. CLEMENT
Case Name: AK BUILDERS AND COATINGS, INCTrustee Name: Geoffrey Richards
Date Filed (f) or Converted (c): 07/16/20 (c)
341(a) Meeting Date: 08/25/20
Claims Bar Date: 12/01/20

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Formally Abandoned OA=554(a) Abandon	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
of the debtor.					
8. COMMERCIAL PROPERTY 10779 Walker Trl Rd., Copperopol - 100% interest. Debtor obtained EIDL loan from SBA during the chapter 11. That loan granted a security interest in all personal property of the debtor. Per settlement agreement with SBA, SBA will be granted a security interest in all real property.	2,050,000.00	0.00	OA	0.00	FA
9. COMMERCIAL PROPERTY 10777 Walker Trl Rd., Copperopol - 100% interest. Debtor obtained EIDL loan from SBA during the chapter 11. That loan granted a security interest in all personal property of the debtor. Per settlement agreement with SBA, SBA will be granted a security interest in all real property.	2,050,000.00	0.00	OA	0.00	FA
10. COMMERCIAL PROPERTY 9694 Alta mesa Dr., Wilton, CA - 100% interest. Amended Sched D added asset with "unknown" claim value. Doc #67. Debtor obtained EIDL loan from SBA during the chapter 11. Per settlement agreement with SBA, SBA will be granted a security interest in all real property. Ownership of this property by the debtor is disputed.	500,000.00	0.00		0.00	FA
11. ACCOUNTS RECEIVABLE (u) RTC Ranch funding. Added on amended doc #162. Debtor obtained EIDL loan from SBA during the chapter 11. That loan granted a security interest in all personal property of the debtor.	93,400.00	0.00		0.00	FA
12. FARM SUPPLIES (u) Misc parts & equip, ie shower, doors, tanks, etc. Debtor obtained EIDL loan from SBA during the chapter 11. That loan granted a security interest in all personal property of the debtor.	20,000.00	0.00		0.00	FA

INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT

ASSET CASES

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Exhibit A

Case No: 19-24759 A Judge: FREDERICK E. CLEMENT
 Case Name: AK BUILDERS AND COATINGS, INC

Trustee Name: Geoffrey Richards
 Date Filed (f) or Converted (c): 07/16/20 (c)
 341(a) Meeting Date: 08/25/20
 Claims Bar Date: 12/01/20

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Formally Abandoned OA=554(a) Abandon	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
13. VEHICLES (u) 2007 BMW 530XI. Debtor obtained EIDL loan from SBA during the chapter 11. That loan granted a security interest in all personal property of the debtor.	3,100.00	0.00		0.00	FA
14. VEHICLES (u) 2017 Chevrolet Suburban. Debtor obtained EIDL loan from SBA during the chapter 11. That loan granted a security interest in all personal property of the debtor.	30,000.00	0.00		0.00	FA
15. VEHICLES (u) Ford F550. Debtor obtained EIDL loan from SBA during the chapter 11. That loan granted a security interest in all personal property of the debtor.	7,000.00	0.00		0.00	FA
16. MACHINERY AND SUPPLIES (u) Forklift. Debtor obtained EIDL loan from SBA during the chapter 11. That loan granted a security interest in all personal property of the debtor.	0.00	0.00		0.00	FA
17. COMMERCIAL PROPERTY (u) 10675 Sky High Ridge, Lower Lake Lien of \$150,000 reflected on Schedule D,(Doc 163)	200,000.00	0.00		0.00	FA
18. RESIDENCE (u) 2005 Stacey Ct. Arlington, TX.	125,000.00	0.00		0.00	FA
19. CONTINGENT CLAIMS Contract to purchase 100 acre ranch for \$200,000. Asset removed on amended schedule Doc 162.	0.00	0.00		0.00	FA
20. CONTINGENT CLAIMS (u) Cattle Lease. (doc 162) Debtor obtained EIDL loan from SBA during the chapter 11. That loan granted a security interest in all personal	35,000.00	0.00		0.00	FA

INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT
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Case Name: AK BUILDERS AND COATINGS, INCTrustee Name: Geoffrey Richards
Date Filed (f) or Converted (c): 07/16/20 (c)
341(a) Meeting Date: 08/25/20
Claims Bar Date: 12/01/20

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Formally Abandoned OA=554(a) Abandon	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
property of the debtor.					
TOTALS (Excluding Unknown Values)	\$5,379,980.00	\$118,379.72		\$118,379.72	Gross Value of Remaining Assets \$0.00
					(Total Dollar Amount in Column 6)

Major activities affecting case closing which are not reflected above, and matters pending, date of hearing or sale, and other action:

6/9/21 - HSM fee application approved. Even though the fee application clearly stated that HSM was only claiming \$25,000 of the total fees and expenses (Doc 203, page 2 line 11), Judge Clement signed an order approving \$39,496.50 in Fee and \$586.47 in expenses. Correspondence in file confirms that HSM is only expecting a total reduced fee of \$25,000, and a check is to be issued for that amount.

5/12/21 - Initial \$60,000 payment to be made to SBA. Tax authorities have not responded to tax returns filed. HSM fee application pending for hearing 6/7, then file TFR. Payments to be made to SBA per Docket 172, paragraph 11a and 11e. Approved by court order Docket 179. After payment of all admin and unsecured claims, SBA to receive remaining funds in TFR.

03/29/21 - Pending receipt of confirmation from Tax authorities regarding tax returns. Payment to be made to SBA, then Fee apps submitted.

2/24/21 - Compromise approved by USBC. Pending order and payment to SBA. Tax returns and Fee Apps to be filed.

12/21/20 - Debtor obtained SBA loan without court approval during the pendency of the Chapter 11 case. Counsel contacted US Attorney. SBA claims to have a secured interest in all the debtor's personal property, including the funds

INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT
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Case Name: AK BUILDERS AND COATINGS, INCTrustee Name: Geoffrey Richards
Date Filed (f) or Converted (c): 07/16/20 (c)
341(a) Meeting Date: 08/25/20
Claims Bar Date: 12/01/20

seized by the estate. This is disputed. We are negotiating a stipulated settlement with the SBA and the debtor where the estate will receive funds sufficient funds to unsecured claims and admin expense. Debtor has never filed tax returns, and this matter is being investigated.

10/12/20 - Trustee has seized \$118,000 on deposit in Chase bank account. This is currently sufficient to pay all claims filed in the case. The principal of the debtor continues to be evasive, and the debtor may have incurred additional debt during the pendency of the Chapter 11 case. Pending POC bar date for further action.

Initial Projected Date of Final Report (TFR): 03/30/21 Current Projected Date of Final Report (TFR): 06/30/21

Date: _____

Geoffrey Richards

FORM 2
ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 19-24759 -A
 Case Name: AK BUILDERS AND COATINGS, INC
 Taxpayer ID No: *****6283
 For Period Ending: 07/26/21

Trustee Name: Geoffrey Richards
 Bank Name: Axos Bank
 Account Number / CD #: *****0535 Checking Account (Non-Interest Earn
 Blanket Bond (per case limit): \$ 5,000,000.00
 Separate Bond (if applicable):

Page: 1
Exhibit B

1	2	3	4	5	6	7	
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
08/08/20	1, 2	Chase Cashier's check	BALANCE FORWARD Turnover of non-exempt bank account s	1129-000	117,716.25		0.00 117,716.25
08/20/20	2	Chase Cashier's Check Remitter: National Account Servcies	Turnover of non-exempt bank account	1129-000	663.47		118,379.72
01/25/21		International Sureties Ltd 701 Podras Street, Suite 420 New Orleans, LA 70139	Bond Premium Payment	2300-000		38.93	118,340.79
03/03/21		Axos Bank	BANK SERVICE FEE	2600-000		118.02	118,222.77
04/02/21		Axos Bank	BANK SERVICE FEE	2600-000		130.54	118,092.23
04/13/21	005001	Michael Gabrielson Gabrielson and Company 1605 School Street Morage, CA 94556	CPA Fees and Expense Fees 2,923.00 Expenses 66.95			2,989.95	115,102.28
05/03/21		Axos Bank	BANK SERVICE FEE	2600-000		124.59	114,977.69
05/17/21	005002	US SMALL BUSINESS ADMINISTRATION DENVER FINANCE CENTER 6283 721 19TH STREET DENVER, CO 80202	Claim 8-1 SBA LOAN NUMBER 9283938205	4210-000		60,000.00	54,977.69
06/01/21		Axos Bank	BANK SERVICE FEE	2600-000		116.27	54,861.42
06/09/21	005003	HEFNER, STARK and MARIOS, LLP Attn: Aaron Avery 2150 River Plaza Drive, Suiite 450 Sacramento, CA 95833-3883	Trustee Attorney Fee Reduced Fee Per Doc 203, page 2 line 8	3210-000		25,000.00	29,861.42

Page Subtotals 118,379.72 88,518.30

Ver: 22.03d

FORM 2

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Page: 2

Exhibit B

Case No: 19-24759 -A
 Case Name: AK BUILDERS AND COATINGS, INC

Taxpayer ID No: *****6283

For Period Ending: 07/26/21

Trustee Name: Geoffrey Richards
 Bank Name: Axos Bank
 Account Number / CD #: *****0535 Checking Account (Non-Interest Earn

Blanket Bond (per case limit): \$ 5,000,000.00

Separate Bond (if applicable):

1	2	3	4	5	6	7	
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
			COLUMN TOTALS		118,379.72	88,518.30	29,861.42
			Less: Bank Transfers/CD's		0.00	0.00	
			Subtotal		118,379.72	88,518.30	
			Less: Payments to Debtors			0.00	
			Net		118,379.72	88,518.30	
			TOTAL - ALL ACCOUNTS		NET		ACCOUNT
			Checking Account (Non-Interest Earn - *****0535	NET DEPOSITS	DISBURSEMENTS		BALANCE
				118,379.72	88,518.30		29,861.42
				-----	-----		-----
				118,379.72	88,518.30		29,861.42
				=====	=====		=====
				(Excludes Account Transfers)	(Excludes Payments To Debtors)		Total Funds On Hand

Page Subtotals

0.00

0.00

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EXHIBIT A
ANALYSIS OF CLAIMS REGISTER

Date: July 26, 2021

Case Number: 19-24759
Debtor Name: AK BUILDERS AND COATINGS, INC

Code #	Creditor Name & Address	Claim Class	Notes	Amount Allowed	Paid to Date	Claim Balance
000006	UNITED STATES TRUSTEE 501 I STREET, SUITE 7-500 2950-00 SACRAMENTO, CA 95814	Administrative	Originally filed for \$2,600 amended on 2/8/21	\$2,275.00	\$0.00	\$2,275.00
000007A 999 2820-00	Franchise Tax Board (ADMINISTRATIVE) Bankruptcy Section MS A340 PO BOX 2952 Sacramento CA 95812-2952	Administrative	Amended 1/27/21	\$1,626.58	\$0.00	\$1,626.58
1A 001 3210-00	HEFNER, STARK and MARIOS, LLP Attn: Aaron Avery 2150 River Plaza Drive, Suite 450 Sacramento, CA 95833-3883	Administrative		\$25,000.00	\$25,000.00	\$0.00
000003A 040 5800-00	FRANCHISE TAX BOARD BANKRUPTCY SECTION MS A340 PO BOX 2952 SACRAMENTO CA 95812-2952	Priority	Amended 1/27/21	\$2,587.98	\$0.00	\$2,587.98
000005A 040 5800-00	Internal Revenue Service PO Box 7346 Philadelphia, PA 19101-7346	Priority		\$977.17	\$0.00	\$977.17
000009 040 5200-00	Franchise Tax Board	Priority	Claim Withdrawn on 1/27/21	\$0.00	\$0.00	\$0.00
000002 070 7100-00	UNITED STATES TRUSTEE 501 I STREET, SUITE 7-500 SACRAMENTO, CA 95814	Unsecured		\$325.00	\$0.00	\$325.00
000003B 070 7100-00	FRANCHISE TAX BOARD BANKRUPTCY SECTION MS A340 PO BOX 2952 SACRAMENTO CA 95812-2952	Unsecured		\$1,646.93	\$0.00	\$1,646.93
000005B 070 7100-00	Internal Revenue Service PO Box 7346 Philadelphia, PA 19101-7346	Unsecured		\$232.63	\$0.00	\$232.63
000001 050 4120-00	COMMERCIAL TRADE, INC.	Secured		\$28,198.40	\$0.00	\$28,198.40
000004 050 4110-00	IRA Services Trust Company c/o Edward T. Weber 17151 Newhope St #203 Fountain Valley CA 92708	Secured		\$1,102,268.16	\$0.00	\$1,102,268.16

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EXHIBIT A
ANALYSIS OF CLAIMS REGISTER

Date: July 26, 2021

Case Number: 19-24759
Debtor Name: AK BUILDERS AND COATINGS, INC

Code #	Creditor Name & Address	Claim Class	Notes	Amount Allowed	Paid to Date	Claim Balance
000008	US SMALL BUSINESS	Secured		\$150,000.00	\$60,000.00	\$90,000.00
050	ADMINISTRATION		Payments to be made to SBA per Docket 172, paragraph 11a and 11e. Approved by court order			
4210-00	DENVER FINANCE CENTER 6283 721 19TH STREET DENVER, CO 80202	Docket 179.				
Case Totals:				\$1,315,137.85	\$85,000.00	\$1,230,137.85

Code #: Trustee's Claim Number, Priority Code, Claim Type

TRUSTEE'S PROPOSED DISTRIBUTION

Exhibit D

Case No.: 19-24759

Case Name: AK BUILDERS AND COATINGS, INC

Trustee Name: Geoffrey Richards

Balance on hand	\$ 29,861.42
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Claims of secured creditors will be paid as follows:

Claim No.	Claimant	Claim Asserted	Allowed Amount of Claim	Interim Payment to Date	Proposed Payment
000001	COMMERCIAL TRADE, INC.	\$ 28,198.40	\$ 28,198.40	\$ 0.00	\$ 0.00
000004	IRA Services Trust Company	\$ 1,102,268.16	\$ 1,102,268.16	\$ 0.00	\$ 0.00
000008	US SMALL BUSINESS ADMINISTRATION	\$ 150,000.00	\$ 150,000.00	\$ 60,000.00	\$ 10,977.10
Total to be paid to secured creditors				\$ 10,977.10	
Remaining Balance				\$ 18,884.32	

Applications for chapter 7 fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Trustee Fees: Geoffrey Richards	\$ 9,168.99	\$ 0.00	\$ 9,168.99
Trustee Expenses: Geoffrey Richards	\$ 44.04	\$ 0.00	\$ 44.04
Attorney for Trustee Fees: HEFNER, STARK and MARIOS, LLP	\$ 25,000.00	\$ 25,000.00	\$ 0.00
Fees: UNITED STATES TRUSTEE	\$ 2,275.00	\$ 0.00	\$ 2,275.00
Other: Franchise Tax Board	\$ 1,626.58	\$ 0.00	\$ 1,626.58

Total to be paid for chapter 7 administrative expenses	\$ 13,114.61
Remaining Balance	\$ 5,769.71

Applications for prior chapter fees and administrative expenses have been filed as follows:

NONE

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$ 3,565.15 must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
000003A	FRANCHISE TAX BOARD	\$ 2,587.98	\$ 0.00	\$ 2,587.98
000005A	Internal Revenue Service	\$ 977.17	\$ 0.00	\$ 977.17
000009	Franchise Tax Board	\$ 0.00	\$ 0.00	\$ 0.00

Total to be paid to priority creditors \$ 3,565.15

Remaining Balance \$ 2,204.56

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$ 2,204.56 have been allowed and will be paid *pro rata* only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be 100.0 percent, plus interest (if applicable).

Timely allowed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
000002	UNITED STATES TRUSTEE	\$ 325.00	\$ 0.00	\$ 325.00
000003B	FRANCHISE TAX BOARD	\$ 1,646.93	\$ 0.00	\$ 1,646.93
000005B	Internal Revenue Service	\$ 232.63	\$ 0.00	\$ 232.63
Total to be paid to timely general unsecured creditors				\$ 2,204.56
Remaining Balance				\$ 0.00

Tardily filed claims of general (unsecured) creditors totaling \$ 0.00 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claim dividend is anticipated to be 0.0 percent.

Tardily filed general (unsecured) claims are as follows:

NONE

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$ 0.00 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be 0.0 percent.

Subordinated unsecured claims for fines, penalties, forfeitures or damages and claims ordered subordinated by the Court are as follows:

NONE